



Abandoned and Unclaimed Property

Asset Recovery Services

In today's challenging business environment, companies are focused on cost control and streamlined processes to maximize profitability and cash flow. Ryan has successfully represented clients in every major jurisdiction, recovering billions of dollars worldwide on their behalf. We have the largest Abandoned and Unclaimed Property (AUP) practice in the United States, with more than 300 years of collective experience in this complex practice area.

Ryan's proven solutions in the area of AUP recovery help your organization coordinate all aspects of identifying, searching, and claiming abandoned and unclaimed assets from federal, state, local, and municipal government agencies. We execute all necessary claim forms and paperwork, while corresponding with all jurisdictions holding our clients' funds. Ryan quickly and convincingly addresses all questions from each jurisdiction to ensure our clients rightfully receive all their assets.

What is AUP Recovery?

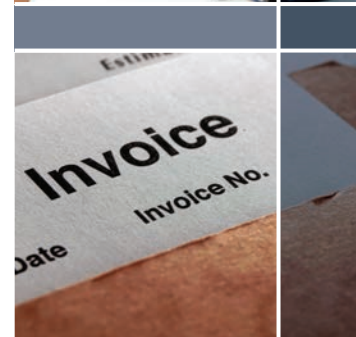
When most companies think about AUP, they focus on the requirement to report and remit property in the company's possession belonging to another, where the rightful owner has either failed to express an ownership interest in the property or assert their right to the property. As an example, an uncashed vendor payment under most state laws must be reported and remitted (escheated) to the jurisdiction of the owner's last known address between three and five years of inactivity (termed "dormancy").

Your Company's Unclaimed Assets – An Overlooked Opportunity?

However, companies often overlook the significant repository of assets held by states, counties, local municipalities, state and federal court systems, and licensing and permitting agencies, to name a few, as a source for recovering their own assets.

What's more is that certain categories of property are often not subject to escheatment by various state and governmental agencies, yet remain unclaimed by their owners. An example of this is a property tax rebate or refund. In most states, county and city uncashed disbursements are not subject to AUP reporting, and generally after three years if the disbursement is not cashed, the owner will forever lose rights to the property.

41	61.09	2.15	1.96	92.94	92.96	90.0
95	90.99	2.15	1.96	92.94	92.96	90.0
28	61.23	1.73	1.06	62.26	62.31	60.0
20	18.95	1.29	0.25	19.19	19.20	18.0
53	15.34	1.24	0.19	15.52	15.53	15.0
10	54.42	1.07	0.58	55.00	55.01	54.0
2	113.63	0.95	1.08	114.69	114.74	113.0
5	21.43	1.00	0.22	21.64	21.66	21.0
7	82.39	0.95	0.78	83.16	83.17	82.0
114.31	0.88	1.01	115.30	115.33	115.0	
5.12	0.78	0.04	5.15	5.16	5.0	
38.56	1.05	0.41	38.96	38.98	37.9	
82.30	0.22					





Ryan's AUP Practice Improves Efficiency and Profitability

Although all 54 jurisdictions (United States, District of Columbia, Puerto Rico, and the U.S. Virgin Islands) maintain websites that owners can access to search for AUP held on behalf of owners, the process of identifying the property and claiming it back is daunting. Further, only categories of AUP enumerated in the jurisdictions' statutes are subject to reporting, resulting in substantial property or assets that are not subject to reporting (e.g., tax refunds) nor posted on websites to be claimed by the rightful owner. To attempt to claim back assets that are not subject to reporting, an organization must subscribe to or purchase every database available from every state, local, and federal governmental agency, taxing jurisdiction, and court—not to mention the hundreds of other sources. This is usually not practical and often inefficient.

Ryan offers a turn-key solution for your asset recovery needs, which includes identification of the property being held, and by whom, preparation of the claim documentation, filing of claims on behalf of our clients, and following up to ensure the return of assets. We maintain a proprietary database that performs algorithmic searches—not only for state AUP holdings but also local and municipal governments, the court system, and others. Included in our database are more than four million records of assets that are not available online or through state searches. The searches Ryan performs to identify and capture lost assets for our clients are very complex and sophisticated. Each search takes into account numerous variations of our client's name and considers prior divestitures, acquisitions, and name changes. Our library, which includes hundreds of sources of data, is shared with our client to ensure we identify and claim back as much of the lost assets as possible. Ryan does not outsource any aspect of our asset recovery services, so we can maintain strict controls and security of our client's information.

About Ryan

Ryan, an award-winning global tax services and software provider, is the largest firm in the world dedicated exclusively to business taxes. With global headquarters in Dallas, Texas, the Firm provides an integrated suite of federal, state, local, and international tax services on a multi-jurisdictional basis, including tax recovery, consulting, advocacy, compliance, and technology services. Ryan is a five-time recipient of the International Service Excellence Award from the Customer Service Institute of America (CSIA) for its commitment to world-class client service. Empowered by the dynamic *myRyan* work environment, which is widely recognized as the most innovative in the tax services industry, Ryan's multi-disciplinary team of more than 2,100 professionals and associates serves over 14,000 clients in more than 45 countries, including many of the world's most prominent Global 5000 companies. More information about Ryan can be found at ryan.com.



Award-Winning Tax Services

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